
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 237D-4, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) Each operator or plan manager as a condition
4 precedent to engaging or continuing in the business of
5 furnishing transient accommodations or in business as a resort
6 time share vacation plan shall register with the director the
7 name and address of each place of business within the State
8 subject to this chapter. The operator or plan manager shall
9 make a one-time payment as follows:

10 (1) \$5 for each registration for transient accommodations
11 consisting of one to five units;

12 (2) \$15 for each registration for transient accommodations
13 consisting of six or more units; and

14 (3) \$15 for each resort time share vacation plan within
15 the State;

16 upon receipt of which the director shall issue a certificate of
17 registration in such form as the director determines, attesting
18 that the registration has been made. The registration shall not



1 be transferable and shall be valid only for the operator or plan
2 manager in whose name it is issued and for the transaction of
3 business at the place designated therein.

4 The registration, or in lieu thereof a notice stating where
5 the registration may be inspected and examined, shall at all
6 times be conspicuously displayed at the place for which it is
7 issued. Acquisition of additional transient accommodation units
8 after payment of the one-time fee shall not result in additional
9 fees.

10 The registration provided for by this section shall be
11 effective until canceled in writing. Any application for the
12 reissuance of a previously canceled registration identification
13 number shall be regarded as a new registration application and
14 shall be subject to the payment of the one-time registration
15 fee. The director may revoke or cancel any license issued under
16 this chapter for cause as provided by rule under chapter 91.

17 The operator or plan manager's tax registration
18 identification number shall be displayed conspicuously in all
19 advertisements and solicitations and on all operator- or plan
20 manager-maintained websites regarding transient accommodations
21 for which the registration is issued; provided that if the
22 operator resides out-of-state or on another island from where



1 the transient accommodations are located, contact information of
2 an agent who resides on the island on which the transient
3 accommodations are located shall be included."

4 SECTION 2. New statutory material is underscored.

5 SECTION 3. This Act shall take effect upon its approval;
6 provided that the requirement to display a registrant's
7 transient accommodations tax registration identification number
8 established pursuant to this Act shall commence on January 1,
9 2013.



Report Title:

Transient Accommodations Tax; Registration Identification Number; Advertisements; Websites

Description:

Requires that all advertisements and solicitations in any medium for transient accommodations conspicuously display the registration identification number. Requires that any advertisement or solicitation that appears on any website provide contact information for a local agent if the operator of the residential property resides off-island or out-of-state. Applies beginning January 1, 2013. (HB2078 HD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

